

Exhibit V

April 30th, 2007

The Honorable Helen Gilmore
Chief U.S. District Court of Hawaii
US District Court of Hawaii
300 Ala Moana Blvd.
Honolulu, Hawaii 96850

RE: Ken Long

It is with a great feeling of concern and privilege that I am compelled to write this letter of character reference on behalf of Ken Long. I had worked with Ken for a period of several years, as both a manager of one of his retail operations and as trouble shooter in his wholesale food manufacturing business. I am today, manager of one of the Sizzler restaurants. During my time working alongside him, I was always impressed with Ken's ethics and his honesty in running his business and in the treatment of his employees, myself included.

I never witnessed Ken wrong anyone nor purposely impose hardship. On the contrary he is always the benefactor, enabling people to realize their ultimate goals through his kindness and generosity. His motivational skills stem from his work ethic and his knowing that that the best results are realized by the power of leading by example.

It is evident that Ken has learned a great lesson during this ordeal and that he is very much a changed man. He now gives even more of himself to others and to various organizations and to his church. He is a dedicated family man and a wonderful father to his small son. I am positive that he has learned his lesson and that leniency by yourself and the court will result in his desire to give back even more to the community and to his fellow man.

Very sincerely yours,

Rick Miller
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